

**701—239.2 (423B) Definitions.** For purposes of this chapter, unless the context otherwise requires, the following definitions shall apply:

*“Base year”* means the fiscal year during which the ordinance is adopted that provides for funding of an urban renewal project by a designated amount of the increased sales and services tax revenues, as referenced in 239.1(423B).

*“Eligible city”* means:

1. A city in which a local sales and services tax imposed by the county applies; or
2. A city whose corporate boundaries include areas of two counties that may impose by ordinance of their city councils a local sales and services tax if all of the following apply:
  - At least 85 percent of the residents of the city live in one county.
  - The county in which at least 85 percent of the city residents reside has held an election on the question of the imposition of a local sales and services tax and a majority of those voting on the question in the city favored its imposition.
  - The city has entered into an agreement on the distribution of the sales and services tax revenues collected from the area where the city tax is imposed with the county where such area is located, and in which an urban renewal area has been designated.

*“Local sales and services tax”* means the local tax imposed by a jurisdiction pursuant to an election authorized by Iowa Code section 423B.1.

*“Retail establishment”* means a business required to obtain a sales tax permit as required by Iowa Code section 423.36.

*“Retail properties”* means an area of property in which more than one retail establishment is located.

*“Urban renewal area”* means a slum area, blighted area, economic development area, or a combination of such areas, which the local governing body designates as appropriate for an urban renewal project as allowed under Iowa Code chapter 403.

*“Urban renewal project”* may include undertakings and activities of a municipality in an urban renewal area for the elimination and for the prevention of the development or spread of slums and blight, may include the designation and development of an economic development area in an urban renewal area, and may involve slum clearance and redevelopment in an urban renewal area, or rehabilitation or conservation in an urban renewal area, or any combination or part thereof in accordance with an urban renewal program as allowed under Iowa Code chapter 403.